

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 12th October, 2015.

NOTIFICATION
(Income Tax)

S.R.O. 986 (I)/2015.- The following draft of certain further amendments in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in the exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information of all persons likely to be affected thereby, as required by sub-section (3) of said section and notice is hereby given that the draft will be taken into consideration by the Federal Board of Revenue after ten days of its publication in the official Gazette.

Any objection or suggestion, which may be received from any person, in respect of the said draft, before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue.

DRAFT AMENDMENT

In the aforesaid Rules, the following further amendments shall be made, namely:-

(i) for rule 80, the following shall be substituted namely:-

“80. **Registration.-** (1) An individual having CNIC required to file return of total income manually shall be treated as registered under sub-section (4) of section 181 on the day he files the return manually.

(2) An individual having CNIC required to e-file return of total income shall be treated as registered, when the individual is e-enrolled.

(3) A company, an AOP or foreign national shall be treated as registered when the company or the AOP is e-enrolled.

(4) An individual having CNIC who failed to file return, shall be registered by the Commissioner having jurisdiction on the basis of CNIC/ NICOP when he is satisfied that the income of the individual is taxable and is required to file return of income.

(5) An individual not having CNIC and required to file return of total income manually shall be registered in the same manner as specified in sub-rule (1) and (4), either on application by the individual or if Commissioner is satisfied that income of individual is taxable.

(6) A company or an AOP shall be treated as registered as per sub-rule (3), if the Commissioner having jurisdiction over the company, an AOP or foreign national is satisfied that the company, the AOP or foreign national requires registration.”

(ii) after rule 80 substituted as aforesaid, the following new rules shall be inserted, namely:-

“80A E-enrolment.- Every individual, an AOP or a company required to e-file return of total income shall submit Form of e-enrolment as specified in Part IX of the First Schedule to these rules through Board’s online system.”;

“80B Requirement of e-enrolment.-(1) Individuals required to be registered under sub-rule (2) of rule 80 shall provide:

- (a) CNIC, NICOP or Passport number;
- (b) Cell phone number in his name ;
- (c) E-mail address;
- (d) Nationality;
- (e) residential address;
- (f) Accounting period;
- (g) In case of business income;
 - (i) Business name (s)
 - (ii) Business address (es)
 - (iii) Principal business activity
- (h) Name and NTN of employer in case of salary income;
- (i) In case of property income, address of property.

(2) A company and an AOP required to be registered under sub-rules (3) and (6) of rule 80 shall provide:

- (a) Name of Company/AOP;
- (b) Name of Business;
- (c) Business Address;
- (d) Accounting period;
- (e) Phone No Business;
- (f) E-mail;
- (g) Cell phone of CEO/MD of company/Managing Partner of AOP;
- (h) Principal Business Activity;
- (i) Address of industrial establishment or Principal place of business;
- (j) Company type;
Public limited, Private limited, unit trust, trust,
NGO, society, small company, modaraba, or any other
- (k) Date of Registration;
- (l) Incorporation by SECP in case of company;
- (m) Registration and partnership deed in case of Firm;
- (n) Trust deed in case of trust;
- (o) Registration certificate in case of society;
- (p) Registration or incorporation from concerned country in case of non- resident company or AOP;
- (q) Residential status; Resident Non-resident
- (r) Name of representative;
Representative u/s 172
CNIC NTN

(s) Particular of all Directors/major shareholders in case of company /Partners in case of an AOP;

Name
CNIC/NTN
Share %
Name
CNIC/NTN
Share %”;

(iii) for rule 81, the following shall be substituted, namely:-

“81. Decision on application of registration or e-enrolment. (1) The Commissioner may, where a person has filed a Form of registration or e-enrolment under rule 80 or 80A, after examining available information, particulars, data or documents and making such inquiry as he may deem necessary, grant registration or e-enrolment to the person or after recording reasons, refuse registration or e-enrolment to the person.”; and

(iv) for rule 82, the following shall be substituted, namely:-

“82. Modification or cancellation of registration.- (1) A person, who after being registered under rule 80 or e-enrolled under rule 80A discovers any omission or wrong statement therein, or notices subsequent occurrence of any change in any information, particulars, data or documents already filed, may, without prejudice to any liability incurred by him under any provision of the Ordinance, file a Form of modification as specified in Part IX of the First Schedule to these rules.

(2) The Commissioner may, where a person has filed a Form of modification of registration under sub-rule (1), after examining available information, particulars, data or documents and making such inquiry as he may deem necessary, grant or refuse modification to the person.

(3) The Commissioner may, after examining available information, particulars, data or documents, making such inquiry as he may deem necessary and providing reasonable opportunity of being heard to a person, make modifications in registration of a person.

(4) The Commissioner may, based on available information, particulars, data or documents, after making such inquiry as he may deem necessary, after discharge of all outstanding liabilities, without prejudice to any other liability which such person may incur under the Ordinance and after providing reasonable opportunity of being heard to a person, by an order in writing, cancel registration of a taxpayer.”.

Part IX of the First Schedule	
E-enrolment form for INDIVIDUAL	
Requirements	Notes
NEW/ Modification	Whether new taxpayer or seek modification in old registration
Name	
CNIC	
NICOP No/ Passport No	Non resident / foreign national individual
Registered address	from NADRA
DOB	from NADRA
Nationality	
Cell phone	
confirm cell phone	
email address	
confirm email address	
Present Postal Residential address	Other than shown in CNIC
Accounting period	
Employer name	In case of salary income
NTN of Employer	In case of salary income
Business name (s)	In case of business income
Business address(es)	In case of business income
Principal business activity	In case of business income
address of rented property	In case of income from Property

Part IX of the First Schedule	
E-enrolment form for AOP	
Requirements	Notes
NEW/ Modification	Whether new taxpayer or seek modification in old registration
Name of AOP	
Business name (s)	In case business name(s) is different from AOP name
NTN	In case of modification in e-enrolment
Cell phone	in the name of Managing Partner of AOP
confirm cell phone	in the name of Managing Partner of AOP
email address	email of AOP
confirm email address	email of AOP
Business phone no	
Business address(es)	
Principal business activity	
Address of industry / factory	in case different from business address
Accounting period	
Date of registration	in case it is registered under Partnership Act, 1932
Partnership deed	upload
Particular of All Partners	
Name of Partner 1	
CNIC	NTN in case of non resident/ foreign national/ other than individual
Share%	
Name of Partner 2	
CNIC	NTN in case of non resident/ foreign national/ other than individual
Share%	

Part IX of the First Schedule	
E-enrolment form for COMPANY	
Requirements	Notes
NEW/ Modification	Whether new taxpayer or seek modification in old registration
Name of Company	
Business name (s)	In case business name(s) is different from company name
NTN	In case of modification in e-enrolment
Cell phone	in the name of CEO/MD
confirm cell phone	in the name of CEO/MD
email address	email of company
confirm email address	email of company
Business phone no	
Business address(es)	
Accounting priod	
Principal business activity	
Address of industrial undertaking / factory	in case different from business address
Company type	Public limited, Private limited, , unit trust, trust, NGO, soceity, small company, modarba, or any other
Date of registration	under Company Ordinance, Trust Act, Society Act/ others
Incorporation certificate from SECP in of resident company	upload
Trust deed	upload
Registration or incorporation from concerned country in case of non- resident company or AOP	upload
Residential status	Resident Non-resident
Name of representative u/s 172	

NTN/ CNIC of representative u/s 172	
Particulars of all Directors/shareholders having 10% or more shares	
Name of Director/ shareholder 1	
CNIC	NTN in case of non resident/ foreign national/ other than individual
Share%	
Name of Director/ shareholder 2	
CNIC	NTN in case of non resident/ foreign national/ other than individual
Share%	

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(Shaheed Mehboob)
Secretary (IT-Budget)